Registered No. HSE-49/2016

ఆంధ్రప్రదేశ్ రాజపత్రము

THE ANDHRA PRADESH GAZETTE

PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.136 AMARAVATI, FRIDAY , FEBRUARY 16, 2018 **G.1057**

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(COMMERCIAL TAXES-II)

WAIVER OF A PORTION OF THE LATE FEE PAYABLE UNDER SECTION 47 OF THE APGST ACT, 2017 FOR FAILURE TO FILE THE RETURN IN FORM GSTR-5A - WITHIN THE DUE DATE.

[G.O.Ms.No. 85, Revenue (Commercial Taxes-II), 16th February, 2018.]

ORDER :

This notification shall be deemed to have come into force with effect on and from the 23rd day of January, 2018.

NOTIFICATION

In exercise of the powers conferred by Section 128 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Goods and Services Tax Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-5A** by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where the total amount of state tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

Published and Uploaded by the Commissioner of Printing, Government of Andhra Pradesh at Government Regional Press, Vijayawada, wwwapegazette.cgg.gov.in